

# Payment Advice



**Commonwealth  
Bank**

ABN 48 123 123 124

**All Registry communications to:**  
Commonwealth Bank of Australia  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: 1800 022 440  
ASX Code: **CBA**  
Email: [cba@linkmarketservices.com.au](mailto:cba@linkmarketservices.com.au)  
Website: [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)

## COMMONWEALTH BANK OF AUSTRALIA

ABN: 48 123 123 124

**T & D CARTER PTY LTD <TR & DA CARTER S/F A/C>**  
33 PEEL PLACE  
DUBBO NSW  
2830

## DIVIDEND STATEMENT

Reference No.: X\*\*\*\*\*5572  
Payment Date: 29 September 2021  
Record Date: 18 August 2021

Security Description	Dividend Rate per Share	Participating Shares	Unfranked Amount	Franked Amount	Total Payment	Franking Credit
CBA - ORDINARY SHARES	\$2.00	327	\$0.00	\$654.00	\$654.00	\$280.29

Less Withholding Tax \$0.00

**Net Amount** AUD 654.00

Represented By:  
Dividend Reinvestment Plan amount AUD 654.00

### DIVIDEND REINVESTMENT PLAN

Cash balance brought forward: \$26.33  
Amount available from this payment: \$654.00  
Total amount available for reinvestment: \$680.33  
Cost of shares allotted at **\$101.00** / share: \$606.00  
Number of shares allotted: 6  
Cash balance carried forward: \$74.33

### HOLDING BALANCE

Total shares after allotment: 333

These shares were allotted under the terms and conditions of the Reinvestment Plan.

Note: The shares after allotment detailed above does not include any ex dividend transactions registered after the ex dividend date or any transactions registered since the record date. Neither the Issuer nor Link Market Services Limited will be liable for any losses incurred by any person who relies on the holding shown without making their own adjustments for any transactions.

### FRANKING INFORMATION

Franked Rate per Share \$2.00  
Franking Percentage 100%  
Company Tax Rate 30%

### New Zealand Imputation Credit in NZD

\$32.70

Attached to this dividend is a New Zealand Imputation Credit of NZ\$0.10 per share. The only Commonwealth Bank shareholders who may obtain benefits from the New Zealand Imputation Credits are New Zealand resident taxpayers who meet certain other requirements. If you require further information, we recommend you talk to your tax advisor or the New Zealand Inland Revenue Department.

For the avoidance of doubt, the offer of the Dividend Reinvestment Plan (DRP) to the public in New Zealand is made in compliance with Australian law and any code, rules or other requirements relating to the offer of the DRP in Australia.

The total amount together with the franking credit (if any) should be disclosed as assessable income in your Australian tax return.

**Note: You may require this statement for taxation purposes. All investors should seek independent advice relevant to their own particular circumstances.**

Please ensure your details are current by viewing and updating via the online service centre.

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33 PEEL PLACE  
DUBBO NSW  
2830

## DIVIDEND STATEMENT

Reference No.: X\*\*\*\*\*5572  
Payment Date: 30 March 2022  
Record Date: 17 February 2022

Security Description	Dividend Rate per Share	Participating Shares	Unfranked Amount	Franked Amount	Total Payment	Franking Credit
CBA - ORDINARY SHARES	\$1.75	187	\$0.00	\$327.25	\$327.25	\$140.25

Less Withholding Tax \$0.00

**Net Amount** AUD 327.25

Represented By:  
Dividend Reinvestment Plan amount AUD 327.25

### DIVIDEND REINVESTMENT PLAN

Cash balance brought forward: \$74.33  
Amount available from this payment: \$327.25  
Total amount available for reinvestment: \$401.58  
Cost of shares allotted at **\$97.95** / share: \$391.80  
Number of shares allotted: 4  
Cash balance carried forward: \$9.78

### HOLDING BALANCE

Total shares after allotment: 191

These shares were allotted under the terms and conditions of the Reinvestment Plan.

Note: The shares after allotment detailed above does not include any ex dividend transactions registered after the ex dividend date or any transactions registered since the record date. Neither the Issuer nor Link Market Services Limited will be liable for any losses incurred by any person who relies on the holding shown without making their own adjustments for any transactions.

### FRANKING INFORMATION

Franked Rate per Share \$1.75  
Franking Percentage 100%  
Company Tax Rate 30%

### New Zealand Imputation Credit in NZD

\$18.70

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Please ensure your details are current by viewing and updating via the online service centre.



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T & D CARTER PTY LTD  
<TR & DA CARTER S/F A/C>  
33 PEEL PLACE  
DUBBO NSW 2830

**Key Details**

**Buy-Back date:** 4 October 2021  
**Payment date:** 8 October 2021  
**SRN/HIN/Employee ID:** X\*\*\*\*\*5572  
**TFN/ABN Status:** TFN/ABN RECEIVED AND RECORDED

**Commonwealth Bank of Australia (“CBA”) off-market share buy-back**

Thank you for participating in the CBA off-market share buy-back (Buy-Back). We are pleased to confirm the successful completion of the Buy-Back and that CBA has bought back a total of 67.7 million Shares at a Buy-Back Price of \$88.62 per Share, which represents a discount to the Market Price of 14%.

As the total number of Shares offered for sale at the Buy-Back Discount of 14% and/or as a Final Price Application was greater than the number of Shares CBA determined to buy back, your Application may have been scaled back.

In accordance with the scale back process outlined in the Buy-Back booklet, a Priority Allocation of 100 Shares plus 20.6% of the remaining Shares offered at the Buy-Back Discount of 14% and/or as a Final Price Application have been bought back. Any Small Residual Holdings (20 Shares or less) as a result of the scale back process were also bought back in full.

For Shares that have been successfully bought back, you have received \$88.62 per Share. The Australian Taxation Office is expected to confirm in its Class Ruling that this payment represents a Capital Component of \$21.66 and a fully franked Dividend Component of \$66.96 per Share.

The details of your Shares bought back, which may need to be disclosed on your Australian income tax return, are shown in the table below. If applicable, you are now free to deal with your Shares that have not been bought back by CBA.

Summary of your Application						Shares
Total number of Shares offered for sale:						327
Number of Shares successfully bought back:						146
Number of Shares not bought back (now available for trading):						181

  

Description	Buy-Back Price per Share	Shares bought back	Unfranked amount	Franked amount	Total amount	Franking credit
Capital Component	\$21.66*	146	N/a	N/a	\$3,162.36	N/a
Dividend Component	\$66.96	146	\$0.00	\$9,776.16	\$9,776.16	\$4,189.78
<b>Total payment amount (AUD):</b>					<b>\$12,938.52</b>	

\* For Australian capital gains tax purposes, the deemed Capital Proceeds per Share are \$29.22, being the \$21.66 Capital Component plus \$7.56, which is the amount by which the Tax Value exceeds the Buy-Back Price.

**Payment Instructions**

**Bank Name:** MACQUARIE BANK

**BSB:** 182-512

**Account Number:** \*\*\*\*\*6187

**Account Name:** T & D Carter Pty Ltd <TR & DA CA

The payment has been remitted to the above bank account. To update your payment instructions, please login to Link Market Services website [investorcentre.linkmarketservices.com.au](http://investorcentre.linkmarketservices.com.au).

**Please retain this statement to assist in preparing your Australian income tax return.**

# CGT View - Corporate Action Detail

CBA Commonwealth Bank Buy-Back

**Ex Date** 17-Aug-2021

**Code** CBA

**Type** Buyback

**Buyback Sale Date** 04-Oct-2021

**Buyback Capital** \$21.660000

**Component**

**Buyback Tax Excess** \$7.560000

*Note: Components are shown in dollars per unit*

**Notes** To be updated for class ruling

In August 2021, CBA announced an off-market buyback offer to buy back up to approximately \$6 billion worth of CBA ordinary shares.

The tender period closed on 01/10/21, the buyback date was 4/10/21 and the buyback proceeds were paid to successful shareholders on 8/10/21.

The company applied to the ATO for a class ruling to confirm the tax implications of the buy-back. It is s expected to confirm;

- Capital Component: \$21.66
- Fully Franked Dividend Component: \$66.96
- Excess Tax Value: \$7.56

## ATO Rulings

### Source Documents

 BUYBACK BOOKLET - 17-Aug-2021;  CBA COMPLETES 6 BILLION BUYBACK - 06-Oct-2021

### What to do in STM

If clients participated in this buyback, you should enter the number CBA shares sold into the buyback in Data menu, Dividends, List Dividends and tick the box Buybacks only.

Double click on the buyback record and enter the number of CBA shares sold back.

This will then automatically create the sale with deemed capital proceeds of \$29.22 per CBA and include the dividend of \$66.96 on the ex-date 17/08/21 in STM.

## Components

Rate	Pay Date	Tax Year	Reinvest. Code	Australian Franked	Imputation Credit	Tax Rate
66.960000000	08-Oct-2021	2022	CBA	95.657142886(100.00%)	-28.697142886	30.00%

For any enquires on this corporate action please click here to send us an email.

**Disclaimer:** Please note that the information on this website does not represent legal or taxation advice and whilst every effort is made to ensure that the information is correct, no responsibility is taken for errors or omissions.